Office of the Chief Electoral Officer

2013–14

Departmental Performance Report

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Chief Electoral Officer of Canada

The Honourable Peter Van Loan, PC, MP
Leader of the Government in the House of Commons

Elections Canada

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Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year.

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, strategic outcomes, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed fiscal year, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given fiscal year. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the fiscal year, and authorities used for that same fiscal year. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in DPRs, other Estimates

documents and the Public Accounts of Canada. The policy establishes the Program Alignment Architecture of appropriated organizations as the structure against which financial and non-financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

A number of changes have been made to DPRs for 2013–14 to better support decisions on appropriations. Where applicable, DPRs now provide financial, human resources and performance information in Section II at the lowest level of the organization's Program Alignment Architecture.

In addition, the DPR's format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization's website. Finally, definitions of terminology are now provided in an appendix.

Chief Electoral Officer's Message

I am pleased to present Elections Canada's 2013–14 Departmental Performance Report, which highlights the agency's progress on its multi-year plans and priorities during the 2013–14 fiscal year.

In spring 2013, I presented two reports regarding incidents that occurred during the May 2011 general election.

First, I presented a recommendations report to the Speaker of the House of Commons in response to incidents involving deceptive communications with electors. The report examined preventive, compliance and enforcement measures that could be taken to deal with deceptive communications and recommended legislative changes.

Second, in response to irregularities at the polls in the electoral district of Etobicoke Centre (Ontario), I commissioned a report and recommendations by an independent electoral consultant on ways to improve compliance with registration and voting procedures on polling days.

Building on these reports, Elections Canada placed the highest priority in 2013–14 on initiatives aimed at improving compliance and ensuring integrity for the 2015 general election.

We established the Electoral Integrity Project Coordination Office to develop and implement a quality assurance and compliance strategy for the 2015 general election.

To improve compliance with procedures at the polls, we focused on enhancing recruitment practices, modernizing training, simplifying procedures and leveraging the new online registration services to reduce polling day registrations. We also pursued measures to improve the accuracy and currency of voters lists by modernizing the voter registration system and by better communicating with electors.

While these initiatives aim to improve compliance at the polls, administrative measures alone will not eliminate all procedural and record-keeping errors. Further legislative amendments are still needed to address a number of key issues, such as the complexity of the voting process, the limited time available for election worker recruitment and training, and the inability to use technology at polling stations.

On February 4, 2014, Bill C-23 was tabled in the House of Commons. This piece of legislation, which is the most comprehensive review of the *Canada Elections Act* in decades, received royal assent on June 19, 2014, about 16 months before the set date for the next general election in October 2015.

Considering the direction and implementation requirements of the new provisions, Elections Canada had to realign some of its priorities starting in the winter of 2014. As a result, the agency:

- delayed the development of a pilot project for the 2015 general election to test a more streamlined way to manage and carry out voting operations at the polls
- cancelled its plans to allow electors to use their voter information card (VIC) to prove their address
- suspended its recommendations report regarding a broader review of compliance and enforcement measures under the *Canada Elections Act*

In 2013–14, Elections Canada continued to enable the electoral boundaries readjustment process through to its conclusion. The representation order describing and naming Canada's new electoral districts was proclaimed in October 2013. Elections Canada completed the process under budget and was ready to implement the new 338 electoral district boundaries within seven months of the proclamation, as prescribed by the legislation.

The agency also continued with its three-year plan for administrative improvements to provide more convenient services to electors, reduce barriers to registration and identification, and improve accessibility for voters with disabilities. Specific initiatives for the next general election include modernized voter registration and expanded locations for voting by special ballot. We also established an advisory group to provide advice on accessibility initiatives, such as providing lists of candidates in Braille.

During the reporting period, Elections Canada successfully delivered by-elections on May 13, 2013, in Labrador and on November 25, 2013, in Bourassa, Brandon–Souris, Provencher and Toronto Centre.

Lastly, on October 1, 2013, the Commissioner of Canada Elections published his first annual report to help Canadians better understand his mandate. It provides information on what his office does, the type of complaints it receives, and the tools it has to carry out its work. The report, which also identified some significant challenges encountered during investigations and ways they could be addressed, furthers transparency and accountability to the public.

Marc Mayrand
Chief Electoral Officer of Canada

Section I: Organizational Expenditure Overview

Organizational Profile

Designated Minister: Leader of the Government in the House of Commons

Institutional Head: Marc Mayrand, Chief Electoral Officer of Canada

Enabling Instruments: *Canada Elections Act*, S.C. 2000, c. 9[1]
Electoral Boundaries Readjustment Act, R.S.C., 1985, c. E-3[2]
Referendum Act, S.C. 1992, c. 30[3]

Year of Incorporation/Commencement: 1920

Organizational Context

The mandate and responsibilities described in this section do not take into account amendments pursuant to Bill C-23, which received royal assent on June 19, 2014, after the reporting period.

Raison d'être

The Office of the Chief Electoral Officer, commonly known as Elections Canada, is an independent, non-partisan agency that reports directly to Parliament. Its mandate is to:

- be prepared to conduct a federal general election, by-election or referendum
- administer the political financing provisions of the *Canada Elections Act*
- monitor compliance with and enforce electoral legislation
- carry out investigations into allegations that would amount to offences under the Act
- conduct voter education and information programs
- provide support to the independent commissions in charge of adjusting the boundaries of federal electoral districts following each decennial census
- carry out studies on alternative voting methods and, with the approval of parliamentarians, test electronic voting processes for future use during electoral events

Responsibilities

In fulfilling its mandate, Elections Canada appoints, trains and supports returning officers and retains the services of 30 field liaison officers across Canada. It also maintains the National Register of Electors, which is used to prepare preliminary lists of electors at the start of electoral events, as well as electoral geography information, which provides the basis for maps and other geographic products used during electoral events.

The agency also:

- registers political entities, including political parties, electoral district associations, candidates, leadership contestants, third parties that engage in election advertising and referendum committees
- administers the allowances, reimbursements and subsidies paid to eligible candidates, registered political parties and auditors
- monitors compliance with the *Canada Elections Act*, including compliance with political financing rules, during and between elections
- discloses information on registered parties and electoral district associations, registered parties' nomination and leadership contestants, candidates, third parties and referendum committees, including their financial returns
- recommends to Parliament amendments for the better administration of the *Canada Elections Act* by submitting a recommendations report after a general election as well as by providing expert advice and other special reports

In addition, the Chief Electoral Officer appoints the Commissioner of Canada Elections. The role of the Commissioner is to protect the integrity of the electoral process by ensuring that the *Canada Elections Act* and the *Referendum Act* are complied with and enforced. The Commissioner carries out his or her duties independently of any political or government interference and is assisted by investigators, lawyers and administrative personnel. In carrying out the Office's mandate, the Commissioner is guided by the principles of independence, impartiality, fairness and good faith.

The Chief Electoral Officer also appoints the Broadcasting Arbitrator. The Broadcasting Arbitrator is responsible for allocating free and paid broadcasting time among political parties and for arbitrating disputes that may arise between parties and broadcasters.

New Legislation and Judicial Decisions

- An overview of legislation introduced and enacted during the reporting period[4] can be found on the Elections Canada website.
- An analysis of judicial decisions and proceedings[5] related to electoral legislation can be found on the Elections Canada website.

Strategic Outcome and Program Alignment Architecture

Elections Canada has a single strategic outcome, supported by the following Program Alignment Architecture (PAA):

1. **Strategic Outcome:** An Accessible Electoral Framework that Canadians Trust and Use
   - 1.1 **Program:** Electoral Operations
     - 1.1.1 **Sub-program:** Electoral Preparedness
     - 1.1.2 **Sub-program:** Electoral Event Delivery
     - 1.1.3 **Sub-Program:** Electoral Boundaries Redistribution
   - 1.2 **Program:** Regulation of Electoral Activities
     - 1.2.1 **Sub-program:** Administration of Political Financing
     - 1.2.2 **Sub-program:** Compliance and Enforcement
   - 1.3 **Program:** Electoral Engagement
     - 1.3.1 **Sub-program:** Civic Education and Outreach
     - 1.3.2 **Sub-program:** Electoral Development

Internal Services

Organizational Priorities

Priority 1	Type	Programs
Enable the electoral boundaries readjustment process and implement new electoral boundaries	Previously committed to	Electoral Operations Internal Services
Summary of Progress		
Elections Canada continued to enable the electoral boundaries readjustment process by providing the 10 independent commissions with professional, financial and administrative support services. The representation order describing and naming Canada's new 338 electoral districts was proclaimed in October 2013. As a result, Canada's new electoral map reflects demographic changes in Canada over the last decade.		

Elections Canada completed the readjustment process under budget and was ready to implement the new boundaries within seven months after the proclamation of the representation order, as prescribed by the legislation. The agency was able to recruit and appoint all new returning officers in 2013–14. As well, by March 31, 2014, 58% of all electoral district associations were pre-registered.

Priority 2	Type	Programs
Maintain trust and improve compliance	Previously committed to	Electoral Operations Regulation of Electoral Activities Electoral Engagement Internal Services

Summary of Progress

Following the spring 2013 compliance review[6] of registration and voting procedures on election day, Elections Canada continued to develop administrative improvements for the 2015 general election that specifically target the gaps identified. This strategy has several components:

- Introduced in 2012, online voter registration is to become the main and most convenient channel for voters to update their elector records between and during elections. To this end, Elections Canada invested in the redesign of its local office voters lists management software and database. By the end of 2013–14, this transformation was on track, with a new system to be in production by March 2015. In addition to improving services to electors, it is expected that the improved accuracy of the lists on election day will make for more compliant operations at polling sites.
- Elections Canada invested in a new election officer recruitment and training program that will allow returning officers to better screen applicants and provide poll workers with online tutorials so that they become familiar with their duties ahead of their in-class training. By the end of 2013–14, Elections Canada had planned a pilot of the new training approach to be tested in two by-elections in June 2014.
- The agency invested in a new voting services model that would standardize and automate business functions at polling stations. By the end of 2013–14, it was preparing to engage members of Parliament to obtain their approval to pilot the new service model in selected electoral districts during the 2015 general election. This initiative was postponed as a result of Bill C-23, but Elections Canada continued to make improvements to the current voting services model, under existing authorities, with a view to reducing the administrative burden placed on election officers and voters alike.
- In December 2013, Elections Canada established an electoral integrity unit, which was mandated to develop and implement a quality assurance and compliance strategy for the 2015 general election.

In October 2013, the Commissioner of Canada Elections published his first annual report[7] to help Canadians better understand his mandate. The report provides information on what his office does, the type of complaints it receives and the tools it has to carry out its work. The report also identified some significant challenges encountered during investigations and ways they could be addressed through legislative changes to the Act.

Priority 3	Type	Programs
Improve services and engage youth	Previously committed to	Electoral Operations Regulation of Electoral Activities Electoral Engagement Internal Services

Summary of Progress

Elections Canada progressed on its three-year plan to improve services to electors through various initiatives. These included:

- a modernized voter registration system to enable new online registration services
- a renewed public enquiries service
- a renewed Electoral Reminder Program
- improved accessibility for electors with disabilities
- expanded locations for voting by special ballot

With the introduction of Bill C-23, the agency realigned some of it priorities in winter 2014. As a result, the agency cancelled its plans to allow all electors to use their VIC as proof of address for the 2015 general election.

Elections Canada also progressed on its plans to engage youth through various initiatives, including:

- promoting civic education tools and resources among teachers and youth organizations
- attending and organizing education events, such as Canada's Democracy Week
- sharing research on youth civic engagement through presentations and discussions with youth organizations and an increased digital presence

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Any legislative improvements need to be enacted by spring 2014 to give Elections Canada enough time to fully integrate them in time for the 2015 general election.	Bill C-23 was introduced on February 4 and received royal assent on June 19, 2014. As such, the risk did not materialize. However, a new risk emerged because of the scope of the reform, which presents significant challenges: • the complexity of the new provisions will require significant engagement of stakeholders to ensure they understand the new requirements	Electoral Operations Regulation of Electoral Activities Electoral Engagement Internal Services

Risk	Risk Response Strategy	Link to Program Alignment Architecture
	▸ the agency had to realign some of its priorities for the 2015 general election ▸ new ongoing requirements stemming from the legislation, such as establishing a regime for publishing guidelines, interpretation notes and written opinions, will add financial pressures on the agency	
Fiscal restraint measures affect Elections Canada's ability to continue to deliver and enhance its programs.	In 2012–13, the agency completed a zero-based-budgeting review. The workforce adjustment measures that followed in 2013–14 eliminated 32 encumbered indeterminate positions. In 2013–14, resources were reallocated to enhance the capacity of the political financing program and the Office of the Commissioner of Canada Elections, and to establish an electoral integrity unit. New budget restraint measures introduced by the government continue to put pressure on Elections Canada's ability to manage within its appropriation.	Electoral Operations Regulation of Electoral Activities Electoral Engagement Internal Services

Actual Expenditures

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (Authorities Used)	Difference (Actual Minus Planned)
115,854,117	115,854,117	121,908,641	120,227,749	4,373,632*

*The difference of $4.4 million between actual spending ($120.2 million) and planned spending ($115.9 million) for 2013–14 is mainly a result of statutory expenditures linked to the conduct of the 2013 by-elections. Elections Canada does not include the incremental costs of election readiness and delivery activities in its planned expenditures, as they vary from year to year.

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (Actual Minus Planned)
488	473	(15)

Budgetary Performance Summary for Strategic Outcome and Programs (dollars)

Strategic Outcome(s), Program(s) and Internal Services	2013–14 Main Estimates	2013–14 Planned Spending	2014–15 Planned Spending	2015–16 Planned Spending*	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (Authorities Used)	2012–13 Actual Spending (Authorities Used)	2011–12 Actual Spending (Authorities Used)
Strategic Outcome: An Accessible Electoral Framework That Canadians Trust and Use								
Electoral Operations	36,641,312	36,641,312	34,938,217	34,766,039	45,900,589	45,326,885	37,009,414	202,833,122
Regulation of Electoral Activities	28,072,002	28,072,002	19,959,354	12,516,274	28,595,985	27,960,704	37,509,163	102,957,957
Electoral Engagement	8,939,136	8,939,136	8,441,546	8,441,546	8,142,702	7,974,120	7,860,678	7,892,605
Subtotal	**73,652,450**	**73,652,450**	**63,339,117**	**55,723,859**	**82,639,276**	**81,261,709**	**82,379,255**	**313,683,684**
Internal Services	42,201,667	42,201,667	33,771,315	33,943,493	39,269,365	38,966,040	37,200,938	35,668,311
Total	**115,854,117**	**115,854,117**	**97,110,432**	**89,667,352**	**121,908,641**	**120,227,749**	**119,580,193**	**349,351,995**

*Planned spending for 2015–16 does not include the incremental costs related to the general election scheduled for October 2015.

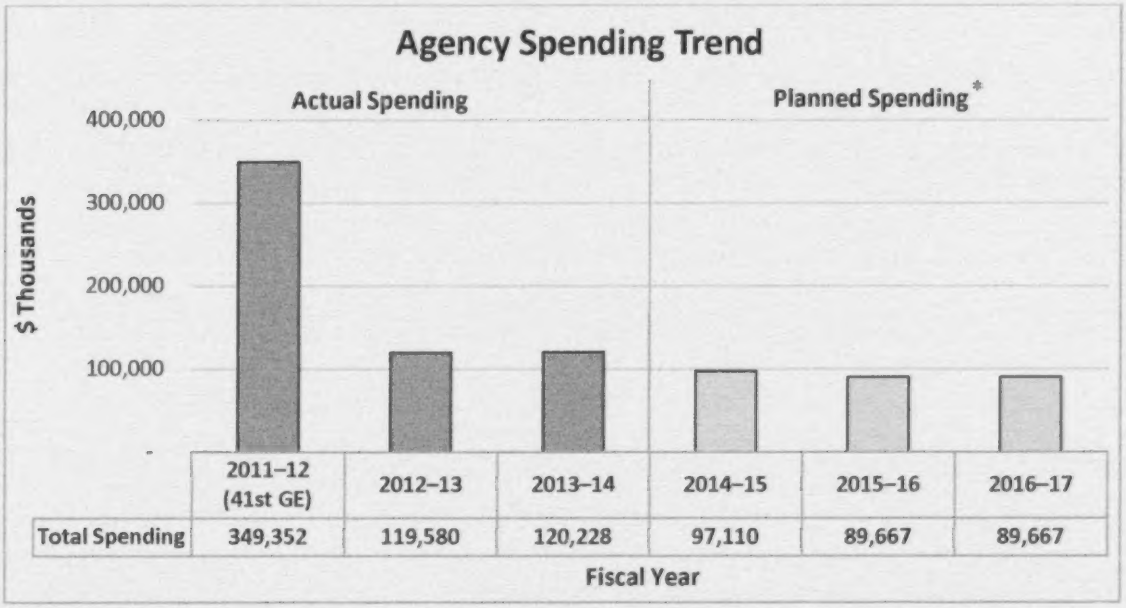
Financial Framework

Elections Canada's unique dual funding mechanism and planning practices are a function of its mandate. The agency is funded in part by an annual appropriation that covers the salaries of its permanent staff and is not affected by the electoral cycle. Given the unpredictability of electoral events, the agency also has a statutory authority that allows it to draw directly from the Consolidated Revenue Fund.

Under Canada's parliamentary system, general elections are scheduled to take place on fixed dates but can still be called in advance. This is particularly the case in a minority government situation. By-elections, which take place whenever seats in the House of Commons become vacant, are also unpredictable.

As a result of these varying circumstances, Elections Canada does not include the incremental costs of election activities in its planned expenditures.

Agency Spending Trend



*Election readiness activities that are underway for the 2015 general election are not reflected in the planned spending.

The chart above shows the spending trend from 2011–12 to 2016–17, the last three years being planned spending. The significantly increased spending in 2011–12 results from the conduct of the 2011 general election. The gradual reduction in spending from 2013–14 is explained as follows:

- Elections Canada responded to the spirit of the federal government's deficit reduction action plan by reducing its annual operating budget by $7.5 million starting in 2012–13.
- Activities with expenditures that fell outside its annual operating budget drew to a close in 2013–14 – namely, the electoral boundaries readjustment process and the relocation of Elections Canada's offices to Gatineau.
- As a result of Bill C-13 receiving royal assent in December 2011, the quarterly allowances to registered political parties are being gradually phased out and will end on April 1, 2015.

Estimates by Vote

For information on Elections Canada's organizational votes and statutory expenditures, consult the *Public Accounts of Canada 2014* on the Public Works and Government Services Canada website.[8]

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome: An Accessible Electoral Framework that Canadians Trust and Use

Most of Elections Canada's programs deliver results to Canadians during a general election, and the measurement of these results can be found in reports published after each general election. A number of performance indicators are measured through surveys with electors, candidates and election officers. These reports are available online.[9]

In a reporting year during which no general election takes place, Elections Canada uses by-elections to report on results. However, there are important considerations to take into account:

- Not all performance indicators are measured in by-elections.
- Performance measured in by-elections cannot be compared to performance measured in general elections.
- Observations from different by-elections will vary considerably. Indicators are highly sensitive to a number of independent factors related to the geographic and demographic characteristics of each electoral district, as well as to the time of the year when the by-elections are held.

Program 1.1: Electoral Operations

Description

This program allows Elections Canada to deliver fair and efficient electoral events whenever they may be required so that Canadians are able to exercise their democratic right to vote in a federal general election, by-election or referendum. To this end, the agency provides an accessible and constantly improved electoral process that is responsive to the needs of electors.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (Authorities Used)	2013–14 Difference (Actual Minus Planned)
36,641,312	36,641,312	45,900,589	45,326,885	8,685,573*

*The difference of $8.7 million between actual spending ($45.3 million) and planned spending ($36.6 million) for 2013–14 is mainly a result of the conduct of the 2013 by-elections and readiness activities for the 2015 general election, including the implementation of the new electoral boundaries.

Human Resources (FTEs)

2013–14 Planned	2013–14 Actual	2013–14 Difference (Actual Minus Planned)
202	212	10

Performance Results

Expected Results	Performance Indicators*	Actual Results
The electoral process is administrated fairly and efficiently.	Cost of elections per elector	The total estimated cost of all five by-elections held in 2013 is approximately $3.8 million. This represents approximately $12.86 per registered elector. The average cost of the previous 11 by-elections (2009 to 2012) was $10.02 per registered elector. Differences are largely attributable to variations in location, geographical size and population of electoral districts.
	Percentage of Canadians who believe that Elections Canada administers elections in a fair manner	In the public opinion surveys conducted following the 2013 by-elections, an average of 80% of respondents said that Elections Canada ran the by-elections somewhat or very fairly: 91% in Labrador, 83% in Brandon–Souris, 82% in Provencher, 81% in Bourassa and 74% in Toronto Centre. It should be noted that between 7% and 21% of respondents did not know or did not have an opinion: 7% in Labrador, 15% in Bourassa and Brandon–Souris, 16% in Provencher and 21% in Toronto Centre.

Expected Results	Performance Indicators*	Actual Results
Elections Canada is prepared to hold electoral events whenever they are called.	Percentage of electoral offices that are fully functional within seven days of the start of an electoral event	In the five by-elections held in 2013, 100% of the offices were fully functioning within seven days of the start of the election period, meeting all operational targets.
Canadians have opportunities to exercise their democratic right to vote.	Percentage of electors who report not voting for administrative reasons	In the public opinion surveys conducted following the 2013 by-elections, the proportion of non-voters who reported administrative or electoral process issues as a reason for not voting was 18% in Toronto Centre, 12% in Labrador, 10% in Brandon–Souris, 9% in Provencher and 7% in Bourassa.
	Percentage of polls that open on time	During the 2013 by-elections, a total of 957 polls (69 advance polls, 861 ordinary polls and 27 mobile polls) were established by the returning officers. All polls opened on time in Bourassa, Labrador and Toronto Centre. Two polls — in Brandon–Souris and Provencher, respectively — opened late, but no electors were kept waiting during the delay as none had arrived. Thus for all of the 2013 by-elections, and consistent with previous by-elections, over 99% of the polls opened on time.
	Percentage of electors who are satisfied with their experience of casting a ballot	According to public opinion surveys conducted following the 2013 by-elections, almost all voters: ▸ found it very easy or somewhat easy to vote: 97% in both Brandon–Souris and Provencher, 96% in Labrador, 95% in Bourassa and 90% in Toronto Centre ▸ found the polling station to be at a convenient distance from their home: 99% in Provencher, 98% in Toronto Centre, 97% in Bourassa, and 96% in both Brandon–Souris and Labrador ▸ were satisfied with wait times: 99% in both Brandon–Souris and Provencher, 98% in Labrador, 97% in Toronto Centre and 95% in Bourassa

Expected Results	Performance Indicators*	Actual Results
Canadians have the information and support they need to participate in elections.	Percentage of Canadians who are aware of the variety of voting methods available	In the public opinion surveys conducted following the 2013 by-elections, an average of 41% of all respondents reported being aware that they could vote by mail at any time during the by-election: 45% in Provencher, 44% in both Brandon–Souris and Labrador, 37% in Toronto Centre and 28% in Bourassa.
	Percentage of Canadians who know how and where to vote	A large majority of voters reported being aware of the by-election taking place in their electoral district: 100% in Labrador, 99% in Brandon–Souris, 92% in Provencher, and 91% in both Bourassa and Toronto Centre. A majority of electors recalled receiving their VIC: 91% in Bourassa, 90% in Brandon–Souris, 87% in Labrador, 85% in Provencher and 80% in Toronto Centre. Those who cited the VIC as the primary source of information on when and where to vote amounted to 50% in Labrador, 19% in Toronto Centre, 18% in Provencher, 14% in Bourassa and 12% in Brandon–Souris.
Canadians are provided with timely electoral results that accurately reflect the choices they have made.	Percentage of polls reporting preliminary results after they close	In all five by-elections held in 2013, 100% of polls reported preliminary results after they closed, meeting all operational targets.
	Variance between preliminary results and validated results	Variances between preliminary results and validated results for by-elections held in 2013 were as follows: • 0.009% in Provencher • 0.016% in Bourassa • 0.029% in Brandon–Souris • 0.082% in Labrador • 0.433% in Toronto Centre
	Variance between reported results and results after judicial recounts	No recounts were requested further to the by-elections conducted in 2013.

Expected Results	Performance Indicators*	Actual Results
Independent electoral commissions have the capacity to carry out their obligations under the *Electoral Boundaries Readjustment Act*.	Percentage of commissioners who are satisfied with the services and support they received from Elections Canada	In the post-mortem survey of commission members following the redistribution process, satisfaction levels for the various types of services and support were as follows: • linguistic and publication services, 89% • financial services, 86% • operations support, 86% • geographic support and maps, 84% • technical support, 77% • office set-up, 68% • office dismantling, 67% • technical equipment, 55% For the most part, the lower satisfaction for technical equipment was explained by problems with cellular coverage and Internet access in some areas of the country, and by office equipment, such as printer/fax devices, not meeting the required demand.

*Targets for these performance indicators are under development.

Performance Analysis

Implement New Electoral Boundaries – Operational Component

Elections Canada continued to enable the electoral boundaries readjustment process by providing the 10 independent commissions with professional, financial and administrative support services. The representation order describing and naming Canada's new 338 electoral districts was proclaimed in October 2013. Elections Canada completed the readjustment process under budget and was ready to implement the new boundaries within seven months after the proclamation of the representation order, as prescribed by the legislation.

In 2013–14, Elections Canada also:

- recruited and appointed all new returning officers
- developed an online editing tool that allows returning officers to electronically modify and certify polling division boundaries
- aligned polling division boundaries with census geography to create efficiencies and gain easier access to census demographic data by polling division

The new electoral map, which reflects demographic changes in Canada over the last decade, is ready to use for the 2015 general election.

Improve Compliance with Voting Day Procedures

Following reports of administrative irregularities in the electoral district of Etobicoke Centre (Ontario) during the May 2011 general election, Elections Canada initiated an independent review of compliance with voting day procedures. It reported to Parliament in April 2013 on the findings and on the resulting Compliance Action Plan. In 2013–14, the agency began implementing the action plan for the 2015 general election and beyond. The plan contains initiatives to improve voting operations, enhance election officer training and modernize voter registration.

a) Improve Voting Operations

A major component of the action plan was a pilot project aimed at testing a more streamlined way to manage and carry out voting operations at both advance and ordinary polls. This project intended to leverage technology to offer more consistent and efficient services to voters, while also improving working conditions and simplifying training for election officers. However, because of emerging priorities related to Bill C-23, Elections Canada decided to postpone the project. Instead, the agency invested efforts into developing and implementing new administrative mechanisms, under existing authorities, to reduce the administrative burden placed on election officers and voters alike.

However, given the multiple factors at play, including the complexity of the voting process, the limited time available to recruit and train election officers, and the absence of technology at the polls, meaningful progress on improving compliance and reducing errors will be limited without enabling legislative changes.

b) Enhance Election Officer Training

In 2013–14, Elections Canada reviewed the election officer training program and developed a new training plan to improve efficiency and ensure better compliance with standards and procedures. The new training plan:

- incorporates the principles of adult learning and more modern instructional techniques, such as e-learning, videos and hands-on exercises
- uses incremental assessment to better ensure that election officers have mastered the subject matter and can be assigned to the appropriate positions

- allows for the recruitment and training of election officers before an election is called

The agency also engaged key stakeholders and continued to work with provincial and territorial electoral management bodies to develop standard approaches and share best practices for recruiting and training election officers.

These initiatives will enhance election officer training for the 2015 general election and contribute to improving services to electors.

c) Modernize Voter Registration

With the introduction of online registration in 2012, most voter registration services will be offered online during the 2015 general election. This will permit address changes to existing elector records, as well as the addition of new records when Elections Canada already has partial information on a qualified elector.

In 2013–14, Elections Canada developed a new computer application that will give authorized election officers access to a secure and centralized voter database over the Internet at all local Elections Canada offices across Canada.

Renew Public Enquiries Services

In 2013–14, work advanced to modernize and improve public enquiries services for the 2015 general election. The business requirements and procurement activities were completed, and implementation of the new system was well underway.

Extend Use of the Voter Information Card

As a result of new provisions in Bill C-23, Elections Canada cancelled its activities aimed at allowing electors to use their VIC as proof of address for the 2015 general election.

Develop the Electoral Reminder Program

In 2013–14, the agency developed a strategic communications plan for the Electoral Reminder Program. It aims to streamline and simplify messaging about where, when and how to register and vote, especially for those who may find it difficult to find this information.

Work began on developing a multi-phase, multimedia communications campaign to provide messaging to voters at key and relevant points before and during the election period.

Continue to Improve Accessibility of Programs and Processes

Elections Canada delivered training to communications staff and those responsible for developing field outreach programming to raise awareness of accessibility principles and practices in the workplace. Staff will be able to incorporate these principles into the design of electoral programs and services. The agency also established the Advisory Group on Disability Issues in February 2014. The group provided advice on the agency's plans for improving the accessibility of voting and information services for the 2015 general election.

Conduct Voter Registration Drives Prior to the Next Election

Certain groups of electors, such as youth, are registered in smaller numbers than others. To address this issue, Elections Canada considered on-site targeted revision on campuses, but a cost-benefit analysis conducted in 2013–14 did not support the continuation of the project. Instead, the agency will focus its investments on the promotion of pre-event online registration among recent movers and young electors. Elections Canada will reach out to first-time voters through a combination of targeted revision and advertising, as well as personalized letters promoting the new online voter registration services.

Expand Voting by Special Ballot

For the 2015 general election, Elections Canada will offer the opportunity to vote by special ballot at selected post-secondary institutions, Aboriginal Friendship Centres and youth centres. Consultations held with returning officers and organizations serving groups of electors known for their lower voter turnout fed into the site selection and the design of a policy framework for returning officers.

Delivering By-elections

Elections Canada successfully delivered by-elections on May 13, 2013, in Labrador and on November 25, 2013, in Bourassa, Brandon–Souris, Provencher and Toronto Centre. The Chief Electoral Officer's consolidated report on the conduct of these by-elections was submitted to Parliament and posted on Elections Canada's website.[10]

Program 1.2: Regulation of Electoral Activities

Description

This program provides Canadians with an electoral process that is fair, transparent and in compliance with the *Canada Elections Act*. Within this program, Elections Canada is responsible for administering the political financing provisions of the Act. This includes monitoring compliance, disclosing and reporting financial activities and enforcing electoral legislation.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (Authorities Used)	2013–14 Difference (Actual Minus Planned)
28,072,002	28,072,002	28,595,985	27,960,704	(111,298)

Human Resources (FTEs)

2013–14 Planned	2013–14 Actual	2013–14 Difference (Actual Minus Planned)
76	75	(1)

Performance Results

Expected Results	Performance Indicators*	Actual Results
Canadians have confidence in the fairness of the administration and enforcement of the electoral legislation.	Percentage of Canadians reporting confidence in the fairness of Elections Canada's regulatory activities	This indicator is being reviewed.
Political entities are transparent in their use of financial resources.	Percentage of financial returns that are submitted within four months of election day	In the 2013 by-elections, 97% of candidates' returns were submitted on time (28 out of 29).
	Number of substantive corrections and amendments required to returns	In the 2013 by-elections, no substantive corrections or amendments to the candidates' returns were required.

Expected Results	Performance Indicators*	Actual Results
Political entities understand and comply with their obligations and responsibilities under Canada's electoral legislation.	Percentage of candidates who understand their obligations and responsibilities regarding contribution limits, as established by the *Canada Elections Act*	This indicator is being reviewed.
	Number of cases of non-compliance that are subject to compliance measures	The horizontal audit of contributions made in 2011, which was completed in 2013–14, identified 196 individuals who potentially accepted contributions in excess of the limit. As of March 31, 2014, 90% of the files were closed with the return of contributions and 9% were still pending. In the 1% of cases where individuals did not respond, the files were referred to the Commissioner of Canada Elections.

*Targets for these performance indicators are under development.

Performance Analysis

Implement the New Electoral Boundaries – Regulatory Component

In 2013–14, Elections Canada assisted political entities with the transition to the new electoral boundaries. The agency published useful information, such as the fact sheet entitled "Information on the Effect of the New Representation Order on Registered Associations." Technical sessions were held with political parties in January and February 2014.

Letters regarding the transition were sent to all existing registered electoral district associations soon after the proclamation of the new representation order. As of March 31, 2014, Elections Canada had pre-registered 692 of 1,192 electoral district associations (58%).

Improve Reporting on Political Financing

The first annual political financing report was drafted in 2013–14. However, in light of emerging priorities, including Bill C-23 activities, publication of the report was postponed to the next fiscal year. The report will be updated with new information and trends.

Conduct a Horizontal Audit of 2011 Contributions

In 2013–14, Elections Canada completed the horizontal audit of contributions made in 2011 to nomination contestants, registered associations and candidates. The agency sent letters to those who were found to have accepted contributions over the limit, requesting them to pay the excess back to the contributor or to the Receiver General for Canada, in compliance with the Act.

As of March 31, 2014, 90% of the files were closed with the return of contributions and 9% were still pending. In the 1% of cases where individuals did not respond, the files were referred to the Commissioner of Canada Elections.

Continue to Improve Stakeholder Information

In 2013–14, Elections Canada completed a review of information and tools to ensure that they are presented in a consistent, easy-to-access and easily understandable format. As part of this initiative, the agency revised and published handbooks for nomination contestants, electoral district associations and registered parties. The development of new tutorials was suspended pending changes resulting from Bill C-23.

Electoral Integrity Project Coordination Office

In December 2013, Elections Canada established the Electoral Integrity Project Coordination Office to develop and implement a quality assurance and compliance strategy for the 2015 general election. Applying integrated risk methodology, this unit identifies threats to electoral integrity and develops appropriate controls. It collates and analyses data from a variety of internal and external sources to enhance the agency's ability to prevent, detect and respond to concerns. It will also be responsible for implementing the independent audit requirements under Bill C-23.

Office of the Commissioner of Canada Elections

As of April 1, 2013, there were 350 open files with the Office of the Commissioner regarding potential offences under the legislation. These were opened based on complaints from the public or political entities as well as on referrals from within Elections Canada. Between April 1, 2013 and March 31, 2014, the Office of the Commissioner recorded an additional 113 complaints from the public and political entities as well as 322 referrals from within Elections Canada. In addition, the Commissioner opened one file of his own initiative.

The Commissioner filed charges against five individuals in four different files, signed eight compliance agreements, resolved 55 files with a caution letter and resolved several others

through informal means. A number of other files were closed, mainly for one of these reasons: the alleged offence was not within the Commissioner's jurisdiction, the allegations did not amount to an offence under the Act, there was insufficient evidence to proceed further, or the matter was trivial. On March 31, 2014, 350 files remained open (the same number as at the beginning of the fiscal year).

Some files of particular significant were among those concluded in 2013–14. This included two separate investigations regarding deceptive communications during the 2011 general election.

The first investigation related to misleading automated telephone calls in the electoral district of Guelph (Ontario). On April 2, 2013, pursuant to a decision by the Director of Public Prosecutions, the Office of the Commissioner laid a charge against one individual for having wilfully prevented or endeavoured to prevent an elector from voting during the 2011 general election.

The second investigation related to other allegations of nuisance calls and calls providing incorrect poll locations. The purpose of this investigation was to determine whether there was enough evidence to believe, based on reasonable grounds, that one or more persons committed an offence or offences under the Act. The conclusions of this investigation were made public in April 2014.[11]

Another matter of significance related to unpaid leadership loans and claims. In July 2013, after extensive consultations with the Office of the Director of Public Prosecutions, the Commissioner announced his conclusion that the *Canada Elections Act* lacked sufficient clarity to support enforcement action in the criminal courts with respect to loans or claims that remained unpaid following the expiry of an extension. As a result, no enforcement action could be taken against the leadership contestants in relation to their unpaid debts.

With the goal of providing greater transparency, the Commissioner published his first annual report in October 2013 to provide a more comprehensive overview of the resources and activities of the Commissioner in 2012–13, as well as some of the key challenges facing his office. In addition, the Commissioner's website was enhanced to better communicate with Canadians.

In February 2014, Bill C-23 was tabled in the House of Commons. This bill, which received royal assent on June 19, 2014, contains a number of provisions affecting the Commissioner, including the move of his office from Elections Canada to the Office of the Director of Public Prosecutions.

Program 1.3: Electoral Engagement

Description

This program promotes and sustains the Canadian electoral process. It provides Canadians with electoral education and information programs so that they can make informed decisions about their engagement in the electoral process. The program also aims to improve the electoral framework by consulting and sharing electoral practices with other stakeholders.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (Authorities Used)	2013–14 Difference (Actual Minus Planned)
8,939,136	8,939,136	8,142,702	7,974,120	(965,016)

Human Resources (FTEs)

2013–14 Planned	2013–14 Actual	2013–14 Difference (Actual Minus Planned)
65	57	(8)

Performance Results

Expected Results	Performance Indicators*	Actual Results
Canadians make informed decisions about their engagement in the electoral process.	Percentage of Canadians who believe that they can make an informed decision about their engagement	This indicator is being reviewed.

Expected Results	Performance Indicators*	Actual Results
Canadians understand the importance of voting and the value of participating in the electoral process.	Percentage of Canadians who understand the importance of voting	In the public opinion surveys conducted following the 2013 by-elections, between 38% and 65% of respondents who said they voted invoked a sense of civic duty for doing so: • 65% in Bourassa • 55% in Toronto Centre • 43% in Brandon–Souris • 39% in Provencher • 38% in Labrador
	Percentage of Canadians who understand the value of participating in the electoral process	This indicator is being reviewed.
Elections Canada and international electoral stakeholders improve their capacity to better administer the electoral process.	Percentage of international and domestic stakeholders who intend to incorporate shared best practices	This indicator is being reviewed.
Parliamentarians have access to evidence-based information, allowing them to make informed decisions about existing and emerging electoral issues.	Percentage of parliamentarians satisfied with the quality of the Chief Electoral Officer's recommendations reports	This indicator is being reviewed.

*Targets for these performance indicators are under development.

Performance Analysis

Conduct Research

In 2013–14, Elections Canada undertook various research projects to support its three-year business plan and ongoing programs. The results supported the agency's development and implementation of key initiatives, and strengthened its knowledge on key electoral issues.

An overview of best practices for compliance in both Canada and other countries was conducted as part of the comprehensive review of voting procedures at polling sites. This comparative study assisted the agency in refining its programs to ensure better compliance in future elections.

Two research studies on Internet voting were finalized and published in early fall 2013. They will assist the agency in refining future plans to improve services to electors:

- "Consultation and Evaluation Practices in the Implementation of Internet Voting in Canada and Europe"[12]
- "Establishing a Legal Framework for E-voting in Canada"[13]

Comparative assessments and consultations were also conducted to support the review of the voter identification policy, aimed at enhancing services to electors. However, this project was suspended with the introduction of Bill C-23, which proposed several changes to the voter identification regime.

Promote Civic Education Programming

Elections Canada's civic education programming aims to improve knowledge and understanding of democracy and the electoral process among students at the elementary and secondary levels.

The agency promoted the program among teachers through advertisements in print and online education sector publications, promotional brochures, e-bulletins to educators and education professionals, and resource booths at education conferences across Canada. The survey of educators who ordered Elections Canada's civic education resources indicated that 90% were satisfied with the materials.

The agency also promoted civic education through the distribution of educational material on flash drives, simulation kits and a range of other resources directed at youth.

In September 2013, Elections Canada successfully held another Canada's Democracy Week,[14] which involved a total of 45 organizations as partners and supporters of the initiative. Close to 600 Canadian youth attended the various events. The agency also ran the National Democracy Challenge.[15]

Elections Canada increased its social media presence on three online platforms (Twitter, Facebook and YouTube) as well as its outreach to provincial and territorial departments of education and electoral management bodies.

Preparatory work continued for delivering the student parallel election program during the 2015 general election.[16]

Improve Youth Engagement

In 2013–14, Elections Canada completed preparatory work to be ready to launch a new knowledge-sharing project in April 2014, called Inspire Democracy: Knowledge for Civic Action. The purpose of this project, which comprises a new website[17] and workshop series, is to help youth-serving organizations better understand the issue of declining electoral participation and to equip them with resources to improve the electoral participation of youth. Resources include Elections Canada's information on how, when and where to register and vote in the 2015 general election.

Several studies were completed in support of this project and will be shared in the research section of the Inspire Democracy website as they become available. They include:

- a new analysis of the 2011 National Youth Survey data comparing voters and non-voters among youth sub-groups
- a comparative literature review of best practices for youth engagement and mobilization by political parties
- an evaluation of a youth registration initiative conducted during the 2013 British Columbia provincial election, in collaboration with Elections BC and Apathy is Boring

In addition, the agency completed a pilot project with the Native Women's Association of Canada to develop and test a new civic community guide for young Aboriginal electors.

Elections Canada also launched two new knowledge development initiatives:

- an evaluation of Democracy Talks, a civic engagement project targeting new Canadians and youth
- a new research study, called the Provincial Diversity Project, that will examine participation among youth, new Canadians and visible minorities

Provide Support to Parliamentarians

In 2013–14, Elections Canada provided information to parliamentarians regarding compliance with registration and voting procedures at the polls, and on ways to prevent fraudulent communications with electors. This included the publication, in spring 2013, of two reports regarding incidents that occurred during the 2011 general election:

- *Preventing Deceptive Communications with Electors*[18]
- *Compliance Review: Final Report and Recommendations – A Review of Compliance with Election Day Registration and Voting Process Rules*[19]

In addition, the Chief Electoral Officer provided technical briefings to parliamentarians regarding Bill C-23. He also appeared before the Standing Committee on Procedure and House Affairs regarding Bill C-520, *An Act supporting non-partisan agents of Parliament*, and on a question of privilege related to Elections Canada and the Member of Parliament for Selkirk–Interlake.

Elections Canada shared information and consulted throughout the year with political parties through the Advisory Committee of Political Parties, whose membership comprises the 17 registered parties. This included a two-day annual general meeting in June 2013 and a workshop with technical experts in November 2013.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups include management and oversight services, communications services, legal services, human resources management services, financial management services, information management services, information technology services, real property services, materiel services, acquisition services and other administrative services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (Authorities Used)	2013–14 Difference (Actual Minus Planned)
42,201,667	42,201,667	39,269,365	38,966,040	(3,235,627)*

*The difference in expenditures of $3.2 million between actual spending ($39.0 million) and planned spending ($42.2 million) for 2013–14 is mainly a result of lower than expected rent in the new building in Gatineau.

Human Resources (FTEs)

2013–14 Planned	2013–14 Actual	2013–14 Difference (Actual Minus Planned)
145	129	(16)

Performance Analysis

Complete the Office Consolidation and Relocation Project

The consolidation and relocation of the agency's offices to Victoria Street in Gatineau was successfully completed under budget in late fall 2013.

Ensure Compliance of the Website with Federal Accessibility Standards

Elections Canada met the deadline of July 13, 2013, set out by central agencies to implement the last phase of requirements defined in the Web Content Accessibility Guidelines 2.0. All new documents and applications are now produced in compliance with these accessibility standards.

Strengthen Management Framework

As part of Elections Canada's ongoing commitment to modernize and strengthen our management framework, the focus remained on the following key internal controls:

- development of key internal policy instruments in support of new Treasury Board requirements
- management of assets and security in the context of the agency's move to Gatineau
- business continuity and security planning in response to 2012 internal audit recommendations

Prepare the Next Risk-Based Audit Plan

A risk-based audit plan was prepared following the *Internal Auditing Standards for the Government of Canada* and the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors.

Implement Workforce Adjustment Measures

In 2013–14, Elections Canada met the provisions of the *Work Force Adjustment Directive*, which resulted in the elimination of 32 encumbered indeterminate positions. Workforce adjustment measures were facilitated through regular communications with all employees as well as training and continuous support to affected employees.

Develop a Change Management Approach

As part of its change management strategy, the agency developed a full set of guidelines and tools for the office consolidation project that can also be applied to other priorities. Change

management activities included training, needs analysis consultations, a transition plan and a communications plan. With regard to the new *Directive on Performance Management*, change management activities included training on the directive for employees and managers, and a communications plan. The Change Management Committee was created to work in collaboration with the consolidation team and the Corporate Strategy Office.

Strengthen Information Management

In keeping with direction from central agencies, Elections Canada continued to strengthen its information management program by testing an electronic document management system (GCDocs) through a pilot project.

Continue to Strengthen Information Technology

Work continued to keep Elections Canada's IT infrastructure current, to maintain agency-specific systems and develop new ones, and to ensure efficient telecommunications services. The new application to support modernized field voter registration was on track, with all essential system elements developed in the reporting year. A new online training component was also tested as part of the returning officer recruitment program. A new contract to supply local offices with IT equipment during the 2015 general election was developed and ready for spring release. Elections Canada continued to enhance the telecommunications environment for externally hosted event systems.

Explore Shared Services and Collaborative Service Arrangements

With the office relocation to Gatineau, Elections Canada identified and implemented efficiencies in collaboration with the other agents of Parliament in the building. These resulted in:

- a unique library serving four agencies
- a common security system and joint governance
- some shared IT infrastructure elements
- shared use of Elections Canada's multi-purpose training facilities
- the exchange of best practices, particularly regarding employee training and development

Use the Corporate Strategy Office to Support and Oversee Improvement Initiatives

The Corporate Strategy Office continued to fulfill its reporting functions, while supporting and strengthening project management practices across the organization. The Corporate Strategy Committee continued to monitor project health on a monthly basis, including detailed financial forecasts and expenditures, and it reported regularly to senior management.

Section III: Supplementary Information

Financial Statements Highlights

The financial highlights presented in this section are drawn from Elections Canada's financial statements. These financial statements have been prepared using Government of Canada accounting policies, which are based on Canadian public sector accounting standards. This method of accounting, known as the accrual basis of accounting, differs from the method used to present the figures in the previous sections; those figures are based on authorities voted by Parliament on a modified cash basis.

Office of the Chief Electoral Officer
Condensed Statement of Operations and Departmental Net Financial Position
(unaudited)
For the Year Ended March 31, 2014
(dollars)

	2013–14 Planned Results	2013–14 Actual	2012–13 Actual	Difference (2013–14 Actual Minus 2013–14 Planned)	Difference (2013–14 Actual Minus 2012–13 Actual)
Total expenses	122,097	121,623	128,488	(474)	(6,865)
Total revenues	–	–	–	–	–
Net cost of operations before government funding and transfers	122,097	121,623	128,488	(474)	(6,865)
Departmental net financial position	23,123	22,726	15,355	(397)	7,371

The decrease of $6.9 million (5%) in total expenses in 2013–14 over 2012–13 is a result of the capitalization of software applications and reductions of the following: the payout of employee severance benefits; the amortization of capital assets; and inventory, including write-downs.

Office of the Chief Electoral Officer
Condensed Statement of Financial Position (unaudited)
As at March 31, 2014
(dollars)

	2013–14	2012–13	Difference (2013–14 Minus 2012–13)
Total net liabilities	19,607	19,620	(13)
Total net financial assets	14,825	14,380	445
Departmental net debt	4,782	5,240	(458)
Total non-financial assets	27,508	20,595	6,913
Departmental net financial position	22,726	15,355	7,371

Total net liabilities of $19.6 million for 2013–14 remained close to the total for 2012–13.

Total net financial assets for 2013–14 are $14.8 million, an increase of $0.4 million (3%) from 2012–13. This change can largely be explained by the increase in accounts receivable and advances.

Total non-financial assets for 2013–14 are $27.5 million, an increase of $6.9 million (33%) from 2012–13. This change can largely be explained by the increase in tangible capital assets, notably in software under development (voter registration system), furniture and fixtures, and leasehold improvements related to the consolidation and relocation of the agency's offices to Gatineau.

For these same reasons, and because some employees received severance payments during the fiscal year, Elections Canada's net financial position improved by 48% in 2013–14.

Financial Statements

The audited financial statements for the Office of the Chief Electoral Officer for the year ended March 31, 2014, are available on the Elections Canada website.[20] They include the Statement of Management Responsibility Including Internal Control over Financial Reporting as well as the annex for fiscal year 2013–14.

Supplementary Information Tables

The supplementary information tables listed in this *2013–14 Departmental Performance Report* can be found on Elections Canada's website:

- Details on Transfer Payment Programs[21]
- Response to Parliamentary Committees and External Audits[22]
- Internal Audits and Evaluations[23]

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[24] publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

General Enquiries

Address
Elections Canada
30 Victoria Street
Gatineau, Quebec
K1A 0M6

Telephone
1-800-463-6868
toll-free in Canada and the United States

001-800-514-6868
toll-free in Mexico

613-993-2975
from anywhere in the world

For people who are deaf or hard of hearing:
TTY 1-800-361-8935
toll-free in Canada and the United States

Fax
613-954-8584
1-888-524-1444
toll-free in Canada and the United States

Website
www.elections.ca

Media Information

Telephone
1-877-877-9515
819-939-1900
TTY 1-800-361-8935

Fax
613-954-8584

Appendix: Definitions

Appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

Budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

Full-time equivalent: Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

Non-budgetary expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

Performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

Performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

Performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

Planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

Plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

Priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

Program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

Sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

Target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

Whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

[1] http://laws-lois.justice.gc.ca/eng/acts/E-2.01

[2] http://laws-lois.justice.gc.ca/eng/acts/E-3

[3] http://laws-lois.justice.gc.ca/eng/acts/R-4.7

[4] www.elections.ca/content.aspx?section=res&dir=rep/est/dpr2014&document=legislation&lang=e

[5] www.elections.ca/content.aspx?section=res&dir=rep/est/dpr2014&document=judicial&lang=e

[6] www.elections.ca/content.aspx?section=res&dir=cons&document=index&lang=e

[7] www.cef-cce.gc.ca/content.asp?section=rep&dir=rep1&document=index&lang=e

[8] www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

[9] www.elections.ca/content.aspx?section=res&dir=rec/eval&document=index&lang=e

[10] www.elections.ca/content.aspx?section=res&dir=rep/off/sta_2013&document=index&lang=e

[11] www.cef-cce.gc.ca/content.asp?section=rep&dir=rep2&document=index&lang=e

[12] www.elections.ca/content.aspx?section=res&dir=rec/tech/consult&document=index&lang=e

[13] www.elections.ca/content.aspx?section=res&dir=rec/tech/elfec&document=index&lang=e

[14] More details can be found in the news release available at www.elections.ca/content.aspx?section=med&document=sep0413&dir=pre&lang=e.

[15] www.democracy-democratie.ca/content.asp?section=nyc&dir=nyc2013/details&document=index&lang=e

[16] More information on this program can be found at www.studentvote.ca/home.php.

[17] www.inspirerlademocratie-inspiredemocracy.ca/index-eng.asp

[18] www.elections.ca/content.aspx?section=res&dir=rep/off/comm&document=index&lang=e

[19] www.elections.ca/content.aspx?section=res&dir=cons&document=index&lang=e

[20] www.elections.ca/content.aspx?section=res&dir=rep/est/dpr2014&document=financial&lang=e

[21] www.elections.ca/content.aspx?section=res&dir=rep/est/dpr2014&document=details&lang=e

[22] www.elections.ca/content.aspx?section=res&dir=rep/est/dpr2014&document=response&lang=e

[23] www.elections.ca/content.aspx?section=res&dir=rep/est/dpr2014&document=audit&lang=e

[24] *Tax Expenditures and Evaluations* publication, www.fin.gc.ca/purl/taxexp-eng.asp